

IC 6-9-6

Chapter 6. LaPorte County Innkeeper's Tax

IC 6-9-6-1

Application of chapter

Sec. 1. This chapter applies to a county having a population of more than one hundred ten thousand (110,000) but less than one hundred fifteen thousand (115,000).

As added by Acts 1978, P.L.49, SEC.1. Amended by Acts 1982, P.L.1, SEC.12; P.L.12-1992, SEC.38; P.L.170-2002, SEC.35.

IC 6-9-6-2

Special funds board of managers; creation

Sec. 2. (a) There is created a nine (9) member special funds board of managers (referred to as the "board of managers" in this chapter) whose purpose is to promote the development and growth of the convention and visitor industry in the county.

(b) The mayor of the second class city shall appoint three (3) individuals to serve as members of the board of managers. One (1) of those appointees shall be a representative of the city's business community, and no more than two (2) of those appointees may be members of the same political party. The mayor of the third class city shall appoint three (3) individuals to serve as members of the board of managers. One (1) of those appointees shall be a representative of the city's business community, and no more than two (2) of the appointees may be members of the same political party. The county commissioners shall appoint three (3) individuals to serve as members of the board of managers. No more than two (2) of the appointees may be members of the same political party. All individuals appointed to the board of managers must have been residents of the county for at least two (2) years immediately prior to their appointment.

(c) All terms of membership begin on January 15 and continue for two (2) years until a successor is appointed. A member whose term expires may be reappointed to serve another term. If a vacancy occurs in the board of managers, the original appointing officer or authority shall appoint a replacement to serve the remainder of the two (2) year term.

(d) A member of the board of managers may be removed for cause by the appointing officer or authority.

(e) Each member of the board of managers shall, before beginning the duties of the office, take an oath of office to be endorsed upon the member's certificate of appointment, which certificate shall be filed with the clerk of the circuit court of the county.

(f) Members of the board of managers may not receive a salary, but are entitled to reimbursement for expenses necessarily incurred in the performance of their duties.

As added by Acts 1978, P.L.49, SEC.1. Amended by P.L.109-1987, SEC.1.

IC 6-9-6-3

Meetings; officers; rules; quorum

Sec. 3. Promptly after the fifteenth day of January of each year, the board of managers shall hold a meeting for the purpose of organization. They shall choose one (1) of their members president, another vice-president, another secretary and another treasurer, which officers shall perform the duties pertaining to those offices. The officers shall serve from the date of their election until their successors are elected and qualified. The members may adopt such bylaws, rules and regulations as they deem necessary for the proper conduct of their proceedings, the carrying out of their duties, and the safeguarding of the funds and the property entrusted to their care. A majority of the board of managers constitutes a quorum, and the concurrence of a majority of the board of managers is necessary to authorize any action.

As added by Acts of 1978, P.L.49, SEC.1.

IC 6-9-6-4

Funds; deposit; audit

Sec. 4. All funds coming into possession of the board of managers shall be deposited, held, secured, invested, and paid in accordance with the general laws of the state relating to the handling of public funds. The handling and expenditure of funds coming into possession of the board of managers are subject to audit and supervision by the state board of accounts.

As added by Acts 1978, P.L.49, SEC.1.

IC 6-9-6-5

Powers of board

Sec. 5. The board of managers may:

- (1) accept and use gifts, grants, and contributions from any public or private source, under terms and conditions which the board of managers deems necessary and desirable;
- (2) sue and be sued;
- (3) enter into contracts and agreements;
- (4) make rules and regulations necessary for the conduct of its business and the accomplishment of its purposes;
- (5) receive and approve, alter, or reject requests and proposals for funding by corporations qualified under clause (6) of this section;
- (6) after its approval of a proposal, transfer money, quarterly or less frequently, from the fund established in section 7 of this chapter, to any Indiana not-for-profit corporation for the purpose of promotion and encouragement in the county of conventions, trade shows, visitors, or special events; and
- (7) require financial or other reports from any corporation that receives funds under this chapter.

As added by Acts 1978, P.L.49, SEC.1.

IC 6-9-6-6

Tax on lodgings; collection

Sec. 6. (a) In any county to which this chapter applies, there is levied a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings or accommodations in any commercial hotel, motel, boat motel, inn, tourist camp, or tourist cabin, except state camping facilities, located in the county. The tax shall be imposed at a rate of five percent (5%) on the gross income derived from lodging income only and shall be in addition to the state gross retail tax imposed on those persons by IC 6-2.5.

(b) The county fiscal body may adopt an ordinance to require that the tax be reported on forms approved by the county treasurer and that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected pursuant to IC 6-2.5.

(c) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration apply to the imposition and administration of the tax imposed under this section, except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. Specifically, the terms "person" and "gross income" have the same meaning in this section as they have in IC 6-2.5. If the tax is paid to the department of state revenue, the returns to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule, determine.

(d) If the tax is paid to the department of state revenue, all amounts received by the state department of revenue from the tax during a month shall be paid to the county treasurer on or before the last day of the next succeeding month. All amounts received from the tax shall be paid by the treasurer of state to the county treasurer upon warrants issued by the auditor of state.

(e) The tax imposed under subsection (a) does not apply to the renting or furnishing of rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more.

As added by Acts 1978, P.L.49, SEC.1. Amended by Acts 1979, P.L.82, SEC.6; Acts 1982, P.L.1, SEC.13; P.L.56-1984, SEC.1; P.L.108-1987, SEC.7; P.L.67-1997, SEC.7.

IC 6-9-6-7**Convention, tourism, and recreation fund**

Sec. 7. The tax revenues received by the county treasurer as provided in section 6 of this chapter shall be deposited in the convention, tourism and recreation fund, which fund may be used by the board of managers to finance, construct, equip, operate, promote and maintain any capital improvement in the nature of a convention

and exhibition center, or any tourism or recreational program, to renovate, equip, operate and maintain any existing structure which may be used as a convention and exhibition center, or to make transfers described in clause (6) of section 5 of this chapter. No funds may be allocated to maintain recreational facilities in either the city of the second class or the city of the third class in the county if those facilities were in existence on January 1, 1979.

As added by Acts 1978, P.L.49, SEC.1.

IC 6-9-6-8

Transfer and use of funds restricted; offense

Sec. 8. Any person or officer or employee of a corporation, who receives a transfer of funds under this chapter, and who uses the funds for any purpose other than a proposal approved by the commission commits a Class D felony.

As added by Acts 1978, P.L.49, SEC.1.